

**BAKER, RECEIVER OF THE INTERNATIONAL &
GREAT NORTHERN RAILWAY COMPANY, ET
AL. v. DRUESEDOW, TAX COLLECTOR OF HAR-
RIS COUNTY, TEXAS, ET AL.**

**ERROR AND CERTIORARI TO THE SUPREME COURT OF THE
STATE OF TEXAS.**

No. 12. Argued October 2, 1923.—Decided November 1, 1923.

1. That the Fourteenth Amendment does not prevent a State from taxing the intangible property of a railroad, ascertaining its value by deducting the value of its physical assets from the value of its property as a whole, within the State; or from taxing railroads by other rules than those prescribed for other business concerns; or from imposing double taxation,—are propositions long settled, denial of which is frivolous. P. 140.
2. Over-assessment due to mere error of judgment is not reviewable here as a violation of due process of law. P. 141.
3. Where assessments of tangible and intangible railroad property are made independently by separate boards, but the taxes are laid on both at the same rate, collected by the same county officers, and treated by the state law as constituting together a single